

§ 301.6061-1

procedures, or publications, forms, instructions, or other guidance on the IRS.gov Internet Web site. See § 601.601(d)(2)(ii)(b) of this chapter.

(2) *Actuarial report required under section 6059*—(i) *Single employer plans*. For a single employer plan, the term *actuarial report required under section 6059* means the Schedule SB, “Single-Employer Defined Benefit Plan Actuarial Information,” of the Form 5500 series (or its successor).

(ii) *Multiemployer and certain money purchase plans*. For multiemployer and certain money purchase plans, the term *actuarial report required under section 6059* means the Schedule MB, “Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information,” of the Form 5500 series (or its successor).

(3) *Determination of 250 returns*—(i) *In general*. For purposes of this section, a filer is required to file at least 250 returns if, during the calendar year that includes the first day of the plan year, the filer is required to file at least 250 returns of any type, including information returns (for example, Forms W-2 and Forms 1099), income tax returns, employment tax returns, and excise tax returns.

(ii) *Definition of filer*. For purposes of this section, the term *filer* means the plan administrator within the meaning of section 414(g). If the plan administrator within the meaning of section 414(g) is the employer, the special rules in § 1.6058-2(d)(3)(iii) will apply.

(e) *Example*. The following example illustrates the provisions of paragraph (d)(3) of this section:

Example. In 2016, P, the plan administrator of Plan B (a single employer defined benefit plan), is required to file 266 returns (including Forms 1099-R “Distributions From Pensions, Annuities, Retirement, Profit-Sharing Plans, IRAs, Insurance Contracts, etc.” and one Form 5500 series). Plan B’s plan year is the calendar year. Because P is required to file at least 250 returns during the calendar year, P must file the 2016 Schedule SB of the Form 5500 series return for Plan B electronically.

(f) *Effective/applicability date*. This section is applicable for actuarial reports required to be filed under section 6059 for plan years that begin on or after January 1, 2015, but only for filings with a filing deadline (not taking

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into account extensions) after December 31, 2015.

[T.D. 9695, 79 FR 58260, Sept. 29, 2014]

SIGNING AND VERIFYING OF RETURNS AND OTHER DOCUMENTS

§ 301.6061-1 Signing of returns and other documents.

(a) *In general*. For provisions concerning the signing of returns and other documents, see the regulations relating to the particular tax.

(b) *Method of signing*. The Secretary may prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

(c) *Effective dates*. The rule in paragraph (a) is effective December 12, 1996. The rule in paragraph (b) is effective on July 21, 1995.

[T.D. 8689, 61 FR 65320, Dec. 12, 1996]

§ 301.6062-1 Signing of corporation returns.

For provisions relating to the signing of corporation income tax returns, see § 1.6062-1 of this chapter (Income Tax Regulations).

§ 301.6063-1 Signing of partnership returns.

For provisions relating to the signing of returns of partnership income, see § 1.6063-1 of this chapter (Income Tax Regulations).

§ 301.6064-1 Signature presumed authentic.

An individual’s name signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

§ 301.6065-1 Verification of returns.

For provisions concerning the verification of returns and other documents, see the regulations relating to the particular tax.